477-07/MEU

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UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

FORTIS CORPORATE INSURANCE a/s/o SECO STEEL TRADING, INC.,

Plaintiff,

07 Civ. 7401

-against-

RULE 7.1 STATEMENT

M/V ATLANTIC FORTUNE, her engines, boilers, etc., S.K. SHIPPING CO., LTD., and ELLORA SEA CARRIERS, INC.,

Defendants.

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned attorney of record for Defendant S.K. SHIPPING CO., LTD., certifies that there are no corporate parents, subsidiaries or affiliates that are publicly traded.

Dated: New York, New York November 14, 2007

> **FREEHILI** MOGAN & MAHAR, LLP

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